Jan – Mar 2012
Volume 42, Issue 1
www.taxtoken.org

ATTS NEWSLETTER #156

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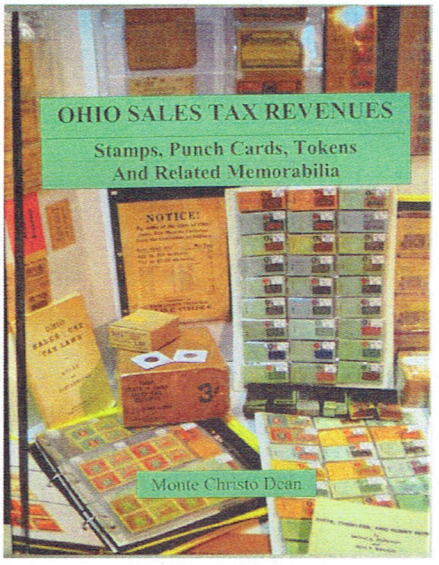
OHIO SALES TAX REVENUES:

Stamps, Punch Cards, Tokens, and Related Memorabilia

Limited Signed and Numbered First Printing of 100 copies.
439 Pages, Case Hard Bound, 8.5 X 11,
777 Photographs, 146,000 words.



Book is black and white, with a CD offered showing all of those pictures in full color. Thousands of auction prices realized and price estimates, scarcity and rarity listings, with the most advanced Ohio Sales Tax Stamp Identification Index ever created with 268 types and 641 major varieties individually specified. A short list of the topics covered in this book includes: Sales Tax Token Identification and Photo Index with details on Types and Varieties, Identification of Non-Conventional Merchant Punch Cards, Merchant Punch Cards, State Issued Punch Cards, Transitional Punch Cards, Checklists of Known Merchants, State Issued Specimens, Over Perforations, Shipping Boxes, Methods of Storage and Display, Subdivision of Major Group Types, Types, Varieties, and Minor Varieties, Index to Identification Success, Identifying Specimens, M&D, Hubbard, Witt, and 'Chits' Number Translations, Known Numbers of Ohio Sales Tax Stamps Printed, Denominational Production Numbers, Chronological Group Listings, Publications and Books, Printing, Production, Distribution, and Use of Ohio Sales Tax Stamps, Major Error Types, Reserve Scrap Printings, Stamp Pad Booklets, Columbian Bank Note Sample Books, Stamp Blocks, Strips, and Sheets, Rarity and Value of Stamps, Related Memorabilia including Collection Buckets, Counter Stamps, Dispensers, Merchant Envelopes, Merchant Bracket Cards, Merchant Invoice Receipts and Accounting Books, Merchant Signs, Political Brochures, State Issued Bracket Cards, Charge Plates and Treasurer Envelopes, State Rules and Regulations, State Issued Signs, and so much more. **History detailed in every chapter!**

If you *USED* to have an interest in these - you will again, with this book.
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If you've *THOUGHT* about these as an interesting hobby - now's the time.

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PayPal Payments and Reservations to: Moxking@aol.com
Check or Money Order: **Monte C. Dean, 121 E. Fairview St., Spring Valley, Mn. 55975**

Unsolicited Comments:

Lawrence Lebel - This is clearly the new standard work for the subject!
James Calvert - Great piece of work. With so much of interest it's hard to put it down!
James Bird - I had a hard time editing this, as it was just too much fun to read!

EDITORIAL COMMENTS

Since the last newsletter I have begun to develop some ill feelings towards computers, programmers and the world's technology developers. To my amazement I have found that two of my three scanners don't work with and never will work with my new computer because they are too old and no longer supported by the manufacturers. My duplexer in the large color copier stopped working even though the technician on the phone "assures" me that all of the equipment is compatible. For this newsletter I have had to take a step backward and hand collate and assemble the newsletter.

I love the speed of the new computer but the challenges have been a bit more than I had bargained for. I seem to have lost two of my photo editing software suites as well. One of those I was so attached to that I went out and bought the new version. It was only then that I discovered that the old templates that had been made by previous versions were not compatible with the new version. WHAT??? It is the same company, the same software and it's not compatible???

Rest assured that I will make sure that no matter who becomes your new Editor I will work very hard to make the transition as seamless as possible. Since most of the documentation over the last nine years is all in digital format it will be very easy to share templates and keep the transition as seamless as possible. We will make it compatible!

I want to thank the many members who sent me letters and notes of thanks for the job of editing the newsletter for the last nine years. I plan on continuing to attend the national meetings when and wherever I can. I definitely want to still remain involved with sales tax tokens and collecting in general. I hope to finally dedicate some time to the website and get some much needed updates and improvements put into place.

Just a few days before beginning to print and assemble the newsletter I received word that Jerry Schimmel made a significant cash donation to the ATTS. I know that Jerry is not one to toot his own horn, but I want to do it for him. His contributions to the hobby of sales tax token collecting and collecting in general are enormous. Every time I spoke with him I found another corner of the hobby of numismatics that he "dabbled" in. To most of us his dabbling would be considered a significant expenditure of time. Jerry truly loves this hobby and it shows with all of his generosity and the care that he puts into every aspect of it. There was a time not too long ago when I did not know much of anything about sales tax token collecting and Jerry took time to write to me and answer all of my questions, even ones now that I look back on and think were a bit silly.

I want to echo the sentiments of all of our members, those who know Jerry very well and those who may not yet have been introduced to him. We can never thank you enough to all that you have done for our organization, your generosity and support of the ATTS keeps us in a good place for now and on into the future. The auction over the next few weeks is also anchored by donations made by Jerry, I want to see active bidding and open wallets for the opportunity to give a gift to the ATTS and get a gift from Jerry in return.

Elsewhere in the newsletter you will find the complete listing for the benefit auction. Unfortunately the print was already prepared when we received a last minute donation from Gene Wood. The lots will be listed on eBay, make sure you don't miss them, there are several scarcer state issues included in the lots.

This newsletter will also outline the upcoming elections for 2012. Election years are always busy and there is a great anticipation to see who will volunteer for office and who will be elected. We still need copy, please write any story or experience you have had while collecting. I would also love to publish stories about Jerry and all of the wonderful experiences that folks have had over the years working with Jerry. I have a feeling that the auction is going to make a huge impact on the future of the ATTS and its ability to keep high quality newsletters in the hands of its members.

The ATTS Newsletter electronic is still in the works, I have had a few hiccups in the process, however I have discovered a new software that is relatively inexpensive that will help to trim the file sizes down to make e-mail a snap. I have heard from several members who wish to be added to the e-mail list. Please let the Editor know if you wish to receive the electronic version of the newsletter and you will be added to that list. Once you receive the electronic version and are satisfied please let the editor know and you will be removed from future postal mailings of the newsletter. This will help the society to better manage costs and continue to deliver high quality for a reasonable price.

We still have two members who are lost; Peter Lanza, R-575 (2004) and Daniel Lillard, L-580 (2004). If any of our members know how to contact either of these two gentlemen please let the secretary or the editor know.

There is an ATTS page on Face book, so anyone who wishes to join please feel free. You can post photos, ask questions and even chat with other members who may be online at the same time. We are still on Yahoo and continue to maintain www.taxtoken.org so there is no excuse to miss anything related to sales tax tokens online.

Sincerely, Robert W. Frye, editor (L-521)

CHECK YOUR MAILING LABEL

If there is a "2012" (or higher, or "L", or "H") on your mailing label that means that you are "paid up" for 2012. If there is a "2011" and highlighted in ORANGE on your mailing label, then you are not paid up. (This is as of 1 Feb. 2012.) You need to send Jim Calvert your dues ($12) in order to receive the next copy of the newsletter. His address is at the end of the newsletter.

ATTS BENEFIT AUCTION

Opens 3:00 CST Sunday, April 22, 2012
Closes 3:00 CST, Sunday, April 29, 2012

100% of all proceeds from this sale (minus eBay and Pal Pal fees) will be donated to the ATTS for our general fund. Items included were contributed by Jerry Schimmel, John Ostendorf, James Calvert and Monte Dean.

This sale will be conducted and concluded on eBay. If you wish to bid on eBay simply go to the advanced search function and look up the seller Moxking or check the category under Coins & Paper Money > Exonumia > Tokens: Tax.

If you wish to bid but you are unable to use eBay your written bids must be sent to Jim Calvert NO LATER than 21 April via email (preferred) at **jnlcalvert@gmail.com** or by mail to: James Calvert, 569 Diego Rivera Lane, Arroyo Grande, Ca. 93420. Please include: Your name, mailing address and email address with the lot # you are bidding on and the maximum amount you wish to bid. Jim will place those bids for you on eBay.

In order to insure the integrity of the auction Board Members cannot submit their own bids. Board members must submit their bids to another board member for the bidding process. Board Members must have all bids in NO LATER than 20 April 2012 and MAY NOT increase their bids beyond their initial maximum amount.

If you have questions about the items themselves this auction is being conducted by Monte C. Dean, 121 E. Fairview St., Spring Valley, Mn. 55975 or by email (preferred) at **moxking@aol.com**. All questions should be directed to Monte.

Invoices will be sent at the conclusion of the auction. Pay pal payment through eBay is preferred, however, if you intend to pay by check or money order those payments should be sent to Jim Calvert, at the above listed address, within 7 days of the conclusion of the auction.

A complete accounting of the final bid prices, all fees deducted and the final contribution to the ATTS will be detailed in the Newsletter due to issue July 1, 2012.

There are some seriously rare pieces included in this auction such as the only R-10's that will ever exist of MISC-01, 02, & 03 donated by Jerry Schimmel himself plus many autographed pieces from Jerry. We hope that everyone will find a few goodies to bid on but please remember that there will be non-ATTS members bidding in this auction as well as ATTS members and sniper bids are to be expected from some of them. Don't wait until the last moment to bid or you may not get the chance to own some of these scarce, rare and UNIQUIE pieces.

Again – **if you have questions** – ask Monte at moxking@aol.com OR 507-922-4033.

ALL lots will begin at just .99 cents with NO RESERVE!

LOT	Description	Grade	Rarity
01	Florida Unlisted Anti-Sales Tax Elongated Cent	AU	R-8
02	MI-O10A- purple ink, autographed by Jerry Schimmel	AU	R-6
03	MI-O10B- black ink, autographed by Jerry Schimmel	AU	R-6
04	MO C/s 119A – 1936 Los Angeles Counter Stamp	VF	R-7
05	MO-O12 1978 ATTS membership token	UNC	R-5

LOT	Description	Grade	Rarity
06	MO-O15 1988 ATTS membership token	UNC	R-5
07	MO-O23A Counterstamp, Herbert E. Rowold	AU	R-6
08	MO-O25 J.F. Schimmel c/s on MO-S3 (blue ink, but marked purple on Jerry's holder)	UNC	R-8
09	Like MO-O28 but C/s on MO-S3, J. F. Schimmel, Unlisted	AU	R-8
10	MO-O28 J.F. Schimmel c/s on MO-S1	AU	R-5
11	NM S-7	XF	R-6
12	NC North Carolina Unlisted J. J. Newberry Sales Tax Scrip	XF	R-8
13	Set of 3 Ohio Small Reserve Booklets, 1, 2, & 3 Cent Pads	Nice	R-3
14	Ohio S-3 State Punch Card – Unpunched and Unused	AU	R-6
15	OK S-17	VG	R4
16	WA L-103 Tenino Wood Original	XF	R5
17	Set of 10 Washington TENINO Reprints, O8, O9, O10, O11, O12, O14, O15, O16, O18	UNC	R6-R7
18	Misc-R2, Simplicity Tax, 1933 Dunham World Fair Issue	VF	R6
19	Misc-O1 ATTS 1975 presentation piece to Jerry Schimmel in aluminum. .67 grams.	UNC	R-10 UNIQUE
20	Misc-O2 ATTS 1975 presentation piece to Jerry Schimmel in brass. 2.16 grams.	UNC	R-10 UNIQUE
21	Misc-O3 ATTS 1975 presentation piece to Jerry Schimmel in copper-nickel, (M&D calls this CN, Jerry's holder calls it bronze, appears bronze to me). 2.82 grams.	UNC	R-10 UNIQUE
22	Misc-O4 ATTS 1975 membership token c/s #3. 1.69 gms.	UNC	R-10 #3
23	Misc-O5, ATTS Pop Up Disc	UNC	R-3
24	Misc-O19, Schimmel, Like WA L-43 scrip.	UNC	R-5
25	Misc-O20, Schimmel, Like 1933 Dunham.	UNC	R-7
26	Misc-O20, Schimmel, Like 1933 Dunham.	UNC	R-7
27	Misc-O21, Schimmel, Like IL provisional.	UNC	R-6
28	Misc-O22, Schimmel, Like CA Pattern.	UNC	R-6
29	Misc-O23A signed by Jerry Schimmel	UNC	R-3
30	Misc-O23A signed by Jerry Schimmel	UNC	R-3
31-33 Same X 3	Misc-O23C (Set of 6) Marked as errors on 2x2 flip, various quality, mostly slightly misaligned or missing printing, only one or two per sheet appeared with this error	UNC	R-6
34	Misc-O24	UNC	R-4
35-39 Same X 5	"U.S. State-Issued Sales Tax Tokens, 2nd Ed." by Jerry F. Schimmel and autographed by the author.	NEW	R-3

Note: Some of the rarity ratings above have been adjusted from those originally listed in the M&D.

E-MAIL QUESTIONS

By Robert Frye L-521

My son and I have been trying to identify a coin he found for some time now. We came across your web site during our search and were surprised to see so many "mill" type coins that have been cataloged by yourself and your colleagues. The reason we have been searching is that my son came across a 10 mills piece made of aluminum minted by the US Silver Depository in NY. We have tried numerous dealers and collectors who could tell us nothing about the coin we have. The only problem we have is that there were no pictures on your site that could help us determine if the coin we have is real or not. Is there any way you could help us determine if our coin is real and its value for future reference? Thank you, Mona

> Mona, Thank you for taking the time to visit our website. I am not specifically familiar with the coin that you have mentioned and I am forwarding the message to the other board member of the American Tax Token Society to see if any of them might be familiar with the coin you are talking about. It sounds quite interesting and I am looking forward to what we might find out as well. We should have some feedback fairly soon. As always happy collecting. Sincerely Yours, **Bob Frye**
>
> Hello Mona, if you can supply additional information it would be most helpful. Photographs would be wonderful. If that is not an option please let us know the shape and diameter of your aluminum piece along with the wording found on both sides. Although pictures would be best, we may be able to give you some help with the verbal description only. **Monte**

Thank you for taking the time to help me find out more about the coin my son has. I appreciate all the help I can get. Thank you Mona

I am interested in the back issue # 67 that contains an article on Ralph Hall tokens. I have looked on your ATTS web site, but am unable to find and open this particular article. Please advise me as to how Ii can obtain a copy of the article to view. Thank you, Cathy

> Dear Cathy, I have attached the entire #67 newsletter in pdf format. The article that you are looking for shows on page 13 of the newsletter. I hope this helps you in your quest. Please let me know if I can help you any further. As always happy collecting. Sincerely Yours, **Bob Frye**

Upon going through stuff my mother received from her uncle she found a 1935 Tax Token from Washington State. We would like to find more information about this token, as we had never heard of or seen such a token. I am hoping you might be able to direct me to where I can find any information on this token. Sincerely, Tricia

Tricia, what you have is a sales tax token issued in 1935, catalog number WA-S1. It is made of aluminum and approximately 60,000,000 were minted, making it a very common sales tax token. It was issued to help in the collection of the 2% sales tax for small purchases. Therefore its nominal value was 1/5th of a cent. It was largely made obsolete when Washington raised its sales tax to 3% in 1941 and issued millions of additional tokens. Although common, it is a very interesting part of history. It's hard to believe that anyone ever worried about change for a cent! Best regards, **John**

A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,

I hope this letter finds you all well. 2012 will be an exciting year in the ATTS. In this issue you will find information about the ATTS benefit auction. Jerry Schimmel was the catalyst for this auction and provided some really nice stuff. At the time of this writing, I am aware of contributions from Jim Calvert, Monte Dean and myself as well. Perhaps others will join too. I hope everyone enjoys this auction and of course I hope it is successful in raising a lot of money for the society. This will help us avoid raising dues for a while.

Also coming your way in 2012 are elections. Look for more information in the next newsletter. If you are interested in running or nominating someone (even yourself), please do so. This is <u>our</u> society and I hope some of you would be interested in service on the board.

On that note, I'm saddened to learn that Bob will not be continuing as our editor. Bob has done an outstanding job as our editor and I truly understand his desire to pass the torch to someone else. That means we need someone to run for the editor's position. In my opinion, the editor's position is the most important position on the board. It is probably the most demanding and rewarding. I don't want to scare anyone off; I believe all the other board members find ways to help the editor and would do anything to help our new editor.

Bob has done his part. He has contributed mightily to our organization. He has the respect of our membership and can take pride in a job well done. Years from now, he can pull out old Newsletters and read them with pride. Now it's time for another member to step up.

Another exciting development in 2012 is Monte Dean's new book on Ohio Sales Tax stamps. I have a copy of the book and CD and it is very interesting. If you are like me and have eschewed the stamps due to their complexity, you will find this book helpful and you may even decide to collect them. Monte is currently out promoting this book and will be appearing at a few shows (and maybe Oprah?), but promises to continue work on a new sales tax <u>token</u> book and may be out at the end of 2012. So is 2012 a year of excitement or what?

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. All my best, John

New Catalogue Numbering System

Monte C. Dean, R-384

Now that I've finally completed the Ohio book I can begin the finishing work required for the new complete catalogue for all of the other states, which will be titled: *Sales Tax Tokens and Scrip; Identification and Price Guide*. Most of you have heard me talking about such a catalogue for years and years. Until the Ohio section was done, in its own separate book, there was simply no way I could concentrate on the rest of the states.

One of the first things I did as I begin the final preparations for the new STTS book was to reacquaint myself with the state issued sales tax tokens in some detail. Although I have searched many tens of thousands of state issues in the last 25 years I wanted to be intimately familiar with all of their nuances before I wrote the identification index for each state. I did not want to rely on what I remembered or on the details I've written in the past. I wanted to be sure and certain of the sorting process required by actually having the tokens in my hands as they were sorted.

I began by sorting the tokens into state "bags" and progressed by subdividing them into denominations first and types in chronological order afterwards. Unlike past catalogues which were primarily interested in the order in which the tokens were issued I've gone with the IDENTIFICATION SPEED as the first priority of importance. This does NOT mean that we will lose any of the historical value associated with chronological listings, but it does mean that the ease of use for identification will be enhanced.

A simple example could be found with the M&D listings for Arizona. Arizona is a pretty easy state to work with as there are really only two "sizes" of tokens, 16 and 23 mm. The only thing that changes between them for type identification is their metal content. The first 16 mm is listed on one page, while the other three are listed on the next page. One of the 23 mm is listed on one page, with the second example is on another page.

While those of us who have been doing this for a while might KNOW that those four different 16 mm tokens only change types because of their metal content, newer collectors that are not as familiar with those tokens have a more time consuming process in flipping from page to page to determine that difference.

Instead, listing all of the same denominations together will make the comparison and the identification much faster and more reliable. With more complex states, such as Missouri or Washington, that becomes an even more important aid for quick identification.

As I worked through my piles of tokens, taking nothing for granted but looking at the tokens themselves rather than what anyone has listed about them, the single most frustrating part of the identification process came down to how a token was listed as either a type, or a major variety, or a minor variety, or even as a curiosity.

In some instances tokens were listed as major varieties but they were very easy to distinguish one from another with no need for the use of a magnifying glass or any other mechanical device. A perfect example of that would be what is now listed as the AL S-3A and S-3B. The two are very easy to distinguish, one from another. Photographs easi-

ly show the differences between them and most importantly, even if you only have one example it takes no time and no trouble to classify one from the other.

On the other hand, you might take a look at the IL S2 or S3, which are listed as different types and simply be exasperated, as I was. I had several hundred of the 16 mm round aluminum 1 ½ Mill tokens. It was a cinch to identify the S1, of course, because of the location of the apostrophe. But that APOSTROPHE is the only detail that differentiated the IL S-1 from the IL S-2 or S-3. Is that apostrophe MORE important in it's positioning than the huge difference in location of the O in OF for the Alabama S3? Couple that with the fact that the AL S-3 also has many other SMALLER differences between the variety A and the variety B and it becomes more difficult to understand why one was designated as a different TYPE while one was only a variety.

The M&D even states that when you are trying to determine the Illinois TYPE S-2 from the TYPE S-3 "Without a comparison pair of each, it is difficult to determine which is S3". If a TYPE can't be differentiated easily without the need for multiple examples, then is it really a type?

Or, if you look at the CO S-1 with five MAJOR varieties listed, designated by a capital letter, you can become even more disenfranchised from even LOOKING for "major varieties". I had a whole basket of CO S-1, the best electronic caliper available, a fantastic floor mounted white light magnifier that I could take to 30X and I was still ready to cuss before I could figure out which was a CO-S1C, CO-S1D or a CO-S1E. If someone only had a single example of a CO S-1, unless it was the CO-S1A variety, it would take a very long time to identify the MAJOR variety, and even then I'll bet it would be wrong as many times as right. In fact, I opened 61 2X2's that other collectors had used when they "identified" the major varieties and at the end of the examination of those previously classified tokens discovered only 21 of the 61 that were correctly identified. If collectors have that much trouble identifying one major type from another it is simply NOT a major variety.

What I found, as I examined the details of the progressions of reports for different state issues over the decades, is that once a token was deemed to be a different variety or a different type, that was how it stayed, regardless of the actual difficulty involved in subdividing those classifications.

The M&D did the best job we've ever seen on trying to segregate major and minor varieties while making reference to those tokens that might also have micro varieties. But the fact remains that as those decisions were made and segregated into determinations for either a type or a variety it was obvious that the previous assignments overrode the actual difficulty of identification.

Is that a bad thing? Certainly not. I believe that we should always honor those past researchers and writers who gave us so much knowledge that would have been lost or that we would have never been aware of. But in the case of the decisions on what was a type or a variety I believe too much emphasis was placed on the prestige of the investigator that made those assignments as opposed to a reliable scientific description that would more readily meet a set standard.

With this in mind, I would propose the following as verbal descriptions for the designation of what is a type, or a major variety, or a minor variety. If this same system is applied to ALL issues, regardless of past designations, I believe we will have a much

more logically understood segregation of those identification assignments for state issued sales tax tokens.

Note that since it is extremely unlikely that we will see many, if any, new types of state issued sales tax tokens become known the type designations remain as a NUMBER because it is unlikely that there will be discoveries of additional types. However, in the case of merchant, municipality, or provisional issues numbers will only be used in those few instances where additional examples are unlikely.

DEFINITION: Mechanical Aid - The use of a magnifying glass, caliper, weight scale, light board or other mechanical device necessary to make specific accurate measurement.

TYPE

For State Issued Sales Tax Tokens, types are designated by a **number**.

TYPE DIFFERENCE: A type does not require any mechanical device to segregate one from another. The only exceptions being that a magnifying glass may be used for those with less than perfect eyesight and a light source (wheel or box) may be used to estimate the degree of opacity on some plastic token identification. More than one example of a type is not necessary to determine one from another.

The vast majority of collectors can readily distinguish one type from another without the use of mechanical devices and at the very most only a photo comparison may be necessary.

In order to qualify as a different type any of the following description differences will warrant a separate type designation: **Example**: S-3Ac, where 3 is the Type indicator.

1. Any change to any inscription on either the obverse or the reverse.
2. Major placement changes to those inscriptions which may be apparent without the use of a mechanical aid.
3. Changes in letters or numbers within the inscriptions that are easily identified without the use of a mechanical aid.
4. Significant differences in design changes that are easily distinguished one from another without the use of mechanical aid.
5. Any diametric size change.
6. Any identifiable metallic content change.
7. A readily identifiable color difference between tokens. In order for the color difference to qualify a token as a different type it must:
   - (A) Be easily described or photographed such that little difficulty would be involved in segregation and identification.
   - (B) Is most usually a set point on a sliding scale that may have minor variances within the type because of that scale. In the case of plastics, like hues will be grouped and identified from lightest to darkest colors within that hue scale.
   - (C) The color differences CAN be described or photographed so that a collector with only a single example of a token type is still able to identify that differentiation with little difficulty.

MAJOR VARIETY

State Issued Sales Tax Tokens, Major Varieties are designated by a **CAPITOL Letter**.

MAJOR VARIETY DIFFERENCE: The major varieties may require the use of a mechanical device in order to segregate one from another. No more than one measurement comparison is necessary to determine one major variety from another and they may be easily differentiated one from another by the use of reliably consistent photographic examples or easily understood verbal description.

In order to qualify as a different major variety any of the following description differences will warrant a separate major variety designation: **Example**: S-3Ac, where A is the Major Variety indicator.

1. A significant difference in the range of hole size found on a token type that can be identified with the use of a caliper. Significant difference is designated as >100% increase from smallest to largest known hole size.
2. Minor changes in design, letter, or number placement that requires the use of a mechanical aid for identification. In order to qualify as a MAJOR variety difference this can NOT be due to striking irregularities and must be part of the die engraving or mold design itself.
3. Significant difference in the weight and/or thickness of the planchet. Significant difference is designated as a consistent >25% difference in thickness or weight range.
4. Detailed examination, such as ring or border sizes, must be easily photographed and easily determined. An example of an easy differentiation would be the Missouri Red Plastics ring sizes which would qualify as Major Varieties. An example of an identification that cannot be easily distinguished, even with reliable photographs, would be the ring differences on Oklahoma Fiber STT's.
5. In all instances more careful examination is necessary than in determining segregation of types. However, there can be no doubt as to a major varieties proper identification if easily understood photographs and/or verbal descriptions suffice in making those differences readily apparent.

MINOR VARIETY

For State Issued Sales Tax Tokens, Minor Varieties are indicated by a **SMALL Letter**.

MINOR VARIETY DIFFERENCE: Mechanically assisted measurements are almost always required and comparisons of space or size differences between elements of the design are almost always necessary. These are differences that would not be noted by a quick glance and may require multiple examples of a given Major Variety or Type in order to subdivide the Minor Varieties one from another. These are differences found on the production elements themselves, such as the die, mold, planchets, or material and not mere striking differences.

In order to qualify as a different Minor Variety any of the following description differences will warrant a separate minor variety designation: **Example**: S-3Ac, where c is the Minor Variety indicator.

1. Die variations due to use such as cracks, filled, or chipped dies will qualify as minor varieties if a definite specification of those progressions can be identified.
2. Shape of the corners of the center holes (square, triangle, star) may be determined as minor varieties if those designations are readily apparent and easily distinguishable.
3. Placement differences on multiple print runs such as the Missouri Milk Cap issues will qualify as minor varieties if those progressions can be specified and segregated.
4. Distinguishable elements of the design change enough so that those differentiations may be apparent with photographic representation. Slight thickness of letters or numerals or placement of other elements can be determined from a known listing. These are minor differences in comparison to similar design changes which would qualify as major varieties.
5. Planchet thickness as determined by weight measurements that are consistently different but only change by less than 25%.
6. Hole sizes that are consistently different but have less than a 100% range.

ADDITIONAL INFORMATION ON CATALOGUE NUMBER ASSIGNMENTS

PLEASE keep in mind that this system is PRIMARILY DESIGNED so that as new items are discovered there will be NO NEED to change old catalogue numbers and there will never be an instance when a new edition of the catalogue will change the numbers already assigned.

For those of you who have lived through those kinds of numbering system changes, you know how frustrating it is when your collection has to be renumbered because the latest or newest book on the subject changes the numbers that were already assigned. In fact, I know of a number of collectors in an array of different collecting genres who completely quit collecting when they were faced with the task of going through their entire collection and renumbering what they already owned because a new catalogue changed the numbering system so completely.

If you have your items catalogued as the L1 to L89, for example, listed by alphabetic geographic location and a new item is discovered that falls into that range, you have two alternatives, neither of which is satisfactory.

Either you can "stuff" the newly discovered item into the numbering system by giving it a decimal assignment, or (even worse) a letter assignment (since letters are most commonly used for varieties, not new types) and make it the L24.1 or L24.5, or some such. But that becomes especially awkward if it is a genre where many new items are discovered. In the case of sales tax tokens (the general field) we have been discovering, on average some 60 new TYPES every single year (mostly in Related Memorabilia). Obviously, in a field that has that many new discoveries, the decimal point insertion method just does not work.

The other alternative is to take that same item just discovered in the above example and make it the L24 and change all of the numbers previously assigned one number up. Making what was the L25 the new L26 and L26 the new L27 and so on. That leads exactly where I mentioned, with the collector looking at their beautiful collection and all of a sudden more than half the numbers on that series has to be changed. If they are not changed it is likely the old "incorrect" numbers will be forgotten and wrong. It doesn't take much imagination to see that situation leading to a disheartenment that eventually spells the decline of that collector's interest.

So although it would be really nice to have a catalogue that began with #1 and ended with #2601, the general field of sales tax token collecting will probably never achieve that level of certainty or simplicity because of the new finds which crop up on such a regular basis.

When all sales tax tokens, scrip, stamps and related memorabilia are taken into consideration, there are only three main categories that any such item may be placed into, as follows:

State Issued - This is the term used not only for the actual tokens that were produced by the state for use in circulation, but for the boxes, rolls and sacks that were used to distribute them, the patterns that were made as possible circulation issues and any state cancellations that were made to any of those issues. Ohio is an exception, since the stamps are numbered according to the printer, the denomination and the type and/or variety.

Exchange Value Items - These are stamps, wooden, metal and scrip tokens that were issued by a merchant or a local authority, not by the state, that DID have actual monetary value for exchange, even if that value was only a fraction of a cent. In order for it to qualify as an Exchange Value Item, it had to be used as money. In order to keep this classification consistent we also include counterstamps to these items and in just one case there is also a roll that was issued by a merchant. But for all intents and purposes the definition is simply that it had monetary value, all or part of which was sales tax and was not issued by the state.

Related Memorabilia - This is an extremely broad area that includes anything and everything that relates directly to sales tax, but had no monetary value in exchange. This is detailed much more completely below.

STATE ISSUED

As briefly described above, these are the tokens that almost everyone knows of and thinks of as sales tax tokens. There are very few collectors of sales tax tokens today who did not have their first taste of the field by acquiring a few of these and just wondering what they were. In fact, some of the most prolific researchers and greatest collections began with that first acquisition of some of these common tokens.

For the purpose of the full sales tax token catalogue, the ONLY items that will begin their catalogue number with a single letter fall into this category.

If the catalogue numbering system uses **ONLY ONE LETTER** after the state designation, then it is considered a state issued token or a form of those tokens distribution, preparation or cancellation.

Although new PATTERNS of state issues do occasionally show up and new boxes and rolls make themselves known infrequently, it is very unlikely that we will ever see another state issued TYPE that has not already been found and reported. Once it a great while a new VARIETY might be fathomed from the depths of a box, but the likelihood that we will see any new regular circulation sales tax token TYPES appear is very slim.

For that reason, since this is the only one of the three areas that do not see much in new finds, we will be using a SINGLE LETTER for this category, followed by the number to indicate its type, followed by a letter behind the number in large letters to indicate a major variety or a small letter to indicate a minor variety.

Thus S-1A would be a state issued token that is the first of its type and has at least two major varieties, this being the first of those major varieties as indicated by the A.

The **SINGLE LETTERS** used for this category are as follows:

STATE ISSUED - 1 LETTER USED		
Catalogue Letter Used	Letter Name Indicator	Brief Description
B	Box	The box used to contain the state issued item.
C	Canceled	An item that was officially canceled by the state.
D	Booklet or Pad	As in the case of 25-100 stamps padded together for distribution, especially for the OSTS.
K	Sack	State issued sack used for token distribution.
P	Pattern	A trial, specimen, or pattern piece made especially for the decision making process of selection.
R	Roll	The paper used to wrap the tokens prior to shipment.
S	State	A token made for the state for partial cent payment and actually used in commerce.

EXCHANGE VALUE ITEMS

These are tokens and scrip made by merchants or by municipal or county authorities to fill in the need for partial cent sales tax payments and was previously referred to most commonly as local scrip. These items had monetary exchange value, no matter how small that amount may have been. This category will always begin with **TWO LETTERS** after the state abbreviation, as follows:

EXCHANGE VALUE ITEMS - 2 LETTERS USED		
Catalogue Letters Used	Letters Name Indicator	Brief Description
CS	Counter Stamp	Applied to a token or scrip, most commonly with an ink stamp.
LC	Local Cardboard / Paper Scrip	Produced for a town, municipality, county or other authority and not made of metal.
LM	Local Metal	Produced for a town, municipality, county or other authority and made of metal.

MC	Merchant Cardboard / Paper Scrip	Produced for a merchant or group of merchants and not made of metal
MM	Merchant Metal	Produced for a merchant or group of merchants and made of metal.
MR	Merchant Roll	Original paper rolls of the merchant tokens.
MW	Merchant Wood	Produced for a merchant and made of wood.
PS	Pressure Stamp	An indention in one of the above items, most often on the printing material itself.

RELATED MEMORABILIA

Anything that relates directly to Sales Tax use but did not have any actual exchange value is considered related memorabilia. All Related Memorabilia items have a **THREE LETTER** code following directly behind the state abbreviation, as follows:

RELATED MEMORABILIA - 3 LETTERS USED		
ATT	American Tax Token Society	A separate chapter dealing exclusively with items produced by this organization, excluding their newsletter.
BNK	Bank	Used for collecting tokens or change intended for sales tax.
BOK	Book	Books about sales tax, many of which are considered to be collectible in their own right.
BST	Bumper Sticker	Only Anti-Sales Tax bumper stickers are known from Oregon.
BUC	Bucket	A bucket used for collecting tokens or change intended for sales tax and Ohio consumer receipts for redemption.
CIN	Cinderella Stamp	Relates to sales tax, but is otherwise a Maverick.
CNS	Counterstamps	Counterstamps used on or over Merchant, State and Local issues and Ohio OSTS, almost always with the name of the Merchant who used them. Heavy use in Missouri counterstamps on blank back "milk cap" tokens.
COM	Comic Book	Only one Anti-Sales Tax comic book item has ever been reported and never confirmed.
CRS	Cash Register Sign	A sign displayed over the cash register giving brackets or information about sales tax to the salesperson and/or the customer.
DIS	Dispenser	Any container specifically designed for holding sales tax tokens or stamps for dispensing them.
DSN	Display Sign	A maverick not particular to a given merchant or state.
ELG	Elongated	A sales tax token that has been elongated or an elongated coin that mentions something for or against sales tax.
ENC	Encased Coin	A coin that has a (usually) aluminum wrap around it and that aluminum wrap mentions sales tax.
ENV	Envelope	Any envelope relating to sales tax, including holders for OSTS, Nebraska anti sales tax propaganda and various envelopes of a political nature.
GLS	Glass	Thus far, we have only one example of a glass mentioning

		sales tax.
MAG	Magazine	Includes magazines that have pictures of STT's on the cover or stories about them and advertisements placed about sales tax, most usually against sales tax.
MBC	Merchant Bracket Card	A card produced for a merchant, bank or distributed by a product manufacturer listing a states sales tax brackets.
MBR	Merchant Brochure	Produced by a merchant, bank or product distributor that details information about sales tax uses or proposals.
MEX	Merchant Exemption	The paperwork required by a merchant so that a customer does not have to pay sales tax on particular purchases.
MIN	Merchant Invoice	Invoices found with consumer Ohio Sales Tax Stamps attached that were given to the customer.
MRR	Municipal Rules and Regulations	Produced by a municipality regarding sales tax rules and regulations. Listed in date order of Year / Month / Day.
MSN	Merchant Sign	Any sign produced and used by a merchant, bank or product distributer about sales tax.
MVA	Merchant Vendor Accounts	Books or invoices made up by an Ohio merchant to attest to his use of Ohio Sales Tax Stamps with vendor halves attached.
NOT	Not a Sales Tax Token	Used exclusively for tokens that are partial cent and may be incorrectly attributed as sales tax tokens, when they are not.
NSP	Newspaper	The actual articles appearing in newspapers about sales taxes. Listed by name and then by date order of Year / Month / Day. Originals only.
PBR	Political Brochure	Hand out or mailing specifically naming sales tax as an issue with a politician almost always against that tax.
PCD	Post Card	Any post card that mentions sales tax, or may have a sales tax originally affixed or attached to it.
PCO	Postal Cancelation	Used almost exclusively for OSTS that were placed on an envelope and canceled by the Post Office.
PER	Personal	A separate chapter that deals specifically with counter stamps, business cards with sales tax tokens, newly made tokens or other advertising pieces which employ or make use of sales tax tokens as a listing or theme by collectors of STT's. Separate from the ATTS items, listed above and listed in name order.
PHT	Photograph	Original photographs that may have been used in newspapers or magazines that show something about sales tax or their history.
PIN	Pin Back Button	All known examples are against sales tax, with a heavy concentration from Oregon, although other states such as Montana, Kentucky and Missouri are represented.
PLS	Plastic	Usually an anti-sales tax item made of plastic, sometimes in token form.
PME	Postal Metered Envelope	An envelope that has a special meter associated with sales tax.

PPL	Printing Plate	The actual plate or mold used to produce sales tax tokens or scrip. To date, only one such example from any state (OK) is still known to exist.
PRS	Purse	Used and designated specifically for holding sales tax tokens.
PRT	Printer's Information	Information provided by printers about their printing options for the production of sales tax scrip.
PRO	Promotional	Items made specifically for resale to collectors including dealer promotion devises and consignment offerings.
RIB	Ribbon	The ATTS issued ribbons in the early 1970's, which are listed in that chapter.
SAM	Salesman Samples	Produced by those hoping to show states or merchants alternatives for sales tax tokens or scrip, but with no exchange value.
SBC	State Issued Bracket Card	Rate and Bracket cards produced and distributed by a state authority.
SBR	State Issued Brochure	Brochure giving merchants and or customers information about sales tax use issued by a state authority.
SCE	State Charge Plate Envelope	The envelope used to house the charge plates listed below.
SCP	State Charge Plate	Charge plates (and their envelopes) used specifically in Ohio for recording on sales bills for merchants purchasing stamps and or punch cards.
SCT	State Charge Plate, from Treasurer	Only one known example of the plate used on the base of the addressograph machine in Ohio by the County Treasurer who issued the receipts for the cards and OSTS ordered.
SEX	State Exemption	Paperwork required by a State to become exempt from paying sales tax for particular purchases or for a particular period of time.
SPW	State Issued Paperwork	All paperwork issued by a state in regard to sales tax that is not indicated in any other category.
SRR	State Rules and Regulations	Books issued by the states, usually on a yearly basis, giving all the details about sales tax use in that state. These are listed by date in Year / Month / Day order.
SSN	State Issued Sign	Signs produced by a state authority giving details about sales tax use.
WOD	Wooden	Most usually a wooden "nickel" that has something to do with sales tax, although other wooden items may fall into that category.

Your comments, corrections, or suggestions are appreciated to:
Moxking@aol.com
Monte C. Dean, 121 E. Fairview St., Spring Valley, Mn. 55975

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-464 rharnish@lhup.edu

This quarter saw some historically interesting items come on the market.

17 unexploded Ohio prepaid tax books and a Woolworth tax receipt card attracted 13 bids and sold for $150.06 on March 1st.

Monte Dean's new book and CD on Ohio tax tokens is selling well via the buy it now option. Several sold at the $100.00 price.

Monte's new book alone sold several copies using buy it now option for $75.00.

Monte's new book, just the CD version, sold using buy it now for $50.00.

A copy of the catalog by Malehorn and Davenport sold December 22nd 2011 for $60.49. An identical lot sold on January 18th for $49.95; still another had 10 bids and sold for $45.00 on January 22nd.

A "rare lot" of 285 uncirculated SST's from WA in original box sold for $49.99 January 15th.

500+ La tax tokens had 9 bids and sold on February 15th for $48.65.

Rare California sales tax scrip had 5 bids and sold for $42.00 on December 31, 2011.

Stockton CA sales tax tickets sold on February 5th for $36.00 with 3 bids. Another Stockton sold for $29.15 with 2 bids on that same date.

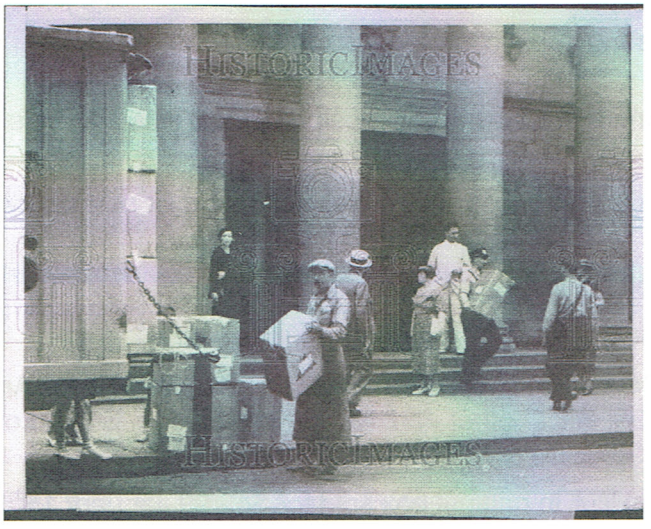
San Jose, CA tax tickets sold for $28.57 with 2 bids on February 5th.

A lot of 7 OK 1 cent consumers tax check tokens sold on December 30, 2011 for $35.00, perhaps the free shipping put this lot over the top?

A group of 250 tax tokens from various states, pictured in a pile, sold for $33.91 with 7 bids on February 12th.

A mixed group of tokens including 298 from CO had 4 bids and sold for $29.32 on Jan 10th.

A rare TX sales tax token had 3 bids and sold on December 31, 2011 for $29.00.



File photo - delivering tax tokens in St. Louis MO, just one of several historical photos listed this past quarter. The price was just under $28.00 for each photo.

A 1935 press photo of Washington Sales Tax Tokens sold on January 3rd using buy it now for $27.88. This photo showed the delivery of tax tokens to a bank.

A 1937 press photo of Illinois State Tax Tokens closed January 9th using buy it now for $27.88. As I recall, neither of these photos were purchased, probably due to the relatively high price. Never-the-less, they were quite interesting.

A mixed group of 9 MO and IL tax tokens had 5 bids and closed on February 29th at $26.00.

A lot of 60 mixed tax tokens from OK, MO, CO, KS and AZ attracted 20 bids and sold for $24.50 on December 22, 2011.

Oakland and San Francisco CA sales tax coupons sold for $24.50 with 4 bids on Feb 5th.

Another San Jose, CA tax tickets card had 4 bids and sold on February 5th for $24.03.

Tenino, WA sales tax scrip had 4 bids and sold on December 31, 2011 for $22.19.

335 vintage MO state tax tokens had 9 bids and closed on Jan 12th at $21.50. The photo showed many more red than green plastic tokens and a smaller number of other colors.

WA scrip for 1/5 cent sold on January 14th with 2 bids at $21.00.

A bulk lot of 69 tokens from 11 states, 28 different, had 1 bid and sold for $20.00 on Jan 3rd.

A bag of vintage tax tokens, looked like about 30 IL square tokens in the photo, attracted 11 bids and sold for $19.50 on February 7th.

100 OK 1 cent tax tokens closed February 26th with 1 bid at $18.00.

A lot of 50 tax tokens had 8 bids and sold for $17.50 on January 22nd. Similarly described lots sold on December 31st for $15.99 with 1 bid, January 8th for $15.99. A number of these lots sold throughout January for $12.99 and many listings remained unsold at later times.

A listing called Devils Auction lot of over 110 UT sales tax tokens had 10 bids and sold for $17.39 on January 26th. An almost identical listing with 120 tokens sold for $6.80 with 3 bids in early February.

A scarcer group of IL provisional metal tokens from Beardstown, Pike, Litchfield and Herrin attracted 9 bids and sold for $17.27 on January 28th. The Beardstown token is R5.

A mixture of 38 tax tokens from OK, MO, CO and UT had 7 bids and sold for $16.38 on December 23, 2011.

A bag of MO tokens had just 2 bids and sold on February 23rd for $16.05. The same price was realized for 75 mixed tax tokens which closed after 6 bids on March 12th.

143 1.5 cent IL state tax tokens attracted 3 bids and closed on February 19th at $13.50.

Ohio tax cards from a radio and TV repairman's business sold for a rather low sum of $9.76 on March 11, 2012.

$9.99 and $9.95 appear to be a magic numbers in some instances. The following lots at that price sold in early February: 20 mixed tax tokens in 2x2's, 2 different lots each with 5 MO bottlecap tax tokens and 14 gray MO 5 mill plastic tokens.

The following lots sold in early February:

A group of 40+ mixed tax tokens had 7 bids and sold for $8.76

A group of 40 mixed tokens from 3 states had 9 bids and sold for $8.50.

A small lot of 5 AZ copper tax tokens, nice and bright, had 2 bids and sold for $8.50.

18 CO tax tokens, 3 kinds was bought using "buy it now" for $8.10.

8 common WA tax tokens was sold using "buy it now" for $8.00.

49 MO plastic tokens, mostly reds, had 1 bid and sold for $8.00.

KY artic ice 5 and 10 cents pair had 3 bids and sold for $7.07.

Two lots of 10 OK tax tokens and one lot of 50 MO zinc tokens sold for $7.00 each.

8 different common IL metal provisionals sold for $8.50 on March 15th with 9 bids, a similar lot sold for $6.55 with 4 bids on February 11th.

15 different lots of tax tokens, from 1-10 common tokens, sold for between $5 and $6 each.

TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, $39.95 (member price) +$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price $49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is $16.00 ppd, just black and white for $12.50 ppd or just color sheets for $4.50 ppd. The same supplements are available on CD for $8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Available for only a very limited time are the few extra copies of the "***ATTS 36 Years of Collecting***" CD. This CD contains an Adobe pdf copy of each of the club newsletters from #1 through #135 all on one CD. Requests will be honored only by postal mail in the order they are received until they are gone. The cost is only $15.00, this includes shipping. All funds go to the ATTS treasury for use in future projects. Each member is entitled to one CD. Print your name, membership number and mailing address on your correspondence. Mail to: ATTS – 36 Years of Collecting, P.O. Box 14514, Lenexa, KS 66285.

Looking for a nice example of an Oklahoma S-7. Contact Jim Calvert at 569 Diego Rivera Lane, Arroyo Grande, CA 93420 or jnlcalvert@gmail.com

Casino Chips Wanted – Check your top drawer, jewelry box, etc. Buying one chip or whole collections. Please contact Peter Volburg, P.O. Box 3037, Farmingdale, NY 11735 or qualpete@aol.com

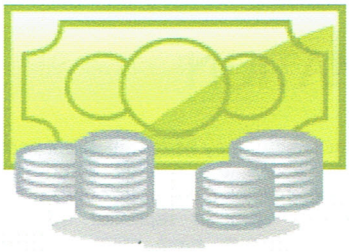
War tax tokens wanted. Looking for all varieties of war tax tokens inscribed "SODA CHECK." Also interested in anything else related to the federal tax on soft drinks and ice cream during the World War I era. Willing to trade items from my 25-year collection of sales tax tokens. Michael Florer, 1805 Biglerville Road, Gettysburg, PA 17325-830 or mrflorer@comcast.net.

Token For Sale: Payne Bus Service from Muncie In. #600e $1.00 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311.

For Sale: Canada / Meat / Viande / Ration - Blue Fibre Canadian Ration token. Obverse and Reverse are the same. It measures about 22mm with a 5mm center hole. $1.00 + SASE. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012 Owlprowler@aol.com

Looking for six Illinois local tax tokens: Astoria, Casey, Depue, Ladd, Livingstone, and Redbud. Please contact Mike Strub, promethium@aol.com, or 248 636-8631.

War tax tokens wanted. Looking for all varieties of war tax tokens inscribed "SODA CHECK." Also interested in anything else related to the federal tax on soft drinks and ice cream during the World War I era. Willing to trade items from my 25-year collection of sales tax tokens. Michael Florer, 30 South Confederate Avenue, Gettysburg, PA 17325-7107 or mrflorer@comcast.net.



FINANCIAL REPORT

December 01, 2011 – February 29, 2012

Checking Account

Balance 12/01/11	**$ 268.86**			
Expenses (12/01-12/31)	$ 0.00	**Balance 02/01/12**	**$**	**350.85**
Income (12/01-12/31)	$ 49.00	Expenses (02/01-02/29)	$	471.31
		Income (02/01-02/29)	$	525.00
Balance 01/01/12	**$ 334.53**			
Expenses (01/01-01/31)	$ 19.68			
Income (01/01-01/31)	$ 36.00	**Closing Balance 02/29/12**	**$**	**404.54**

Savings Account

Balance 12/01/11	**$ 3294.00**
Interest (12/01-02/29)	$ 0.00
Closing Balance 02/29/12	**$ 3294.00**

The balance covers the cost of postage that will be used into the future. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

At this time there are still some who need to send their dues in for 2012. If your label is highlighted in orange you are one of those members.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you wish to make a donation.

Thanks to John Herem, Lawrence LeBel, Pascal Brock, Donald Thannen, Scott McClung, Peter Volberg, Bob Straker, Gene Wood, Steven Koczan, Richard Blaylock and Monte Dean for donations made this period.

ORGANIZATIONAL REPORT

December 01, 2011 — February 29, 2012

NEW MEMBERS: None

LOST: Peter Lanza, R-575 (2004) and Daniel Lillard, L-580 (2004)

DROPS: Peter Martin

MEMBERSHIP (February 1) 104 paid + 6 Donated Copies

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

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Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S. addresses only), $12 (U.S.) for Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

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